Employment Development Department
State of California

DIRECTIVE
WORKFORCE INVESTMENT ACT

Number: WIAD04-15

Date: March 1, 2005
69:136:pc:8666

TO: WORKFORCE DEVELOPMENT COMMUNITY

SUBJECT: QUARTERLY   AND   MONTHLY   FINANCIAL   REPORTING
             REQUIREMENTS

EXECUTIVE SUMMARY:

Purpose:

The purpose of this directive is to provide guidance for the reporting of quarterly and monthly Workforce Investment Act (WIA) financial data. This directive supersedes WIA Directive WIAD03-8, Quarterly and Monthly Financial Reporting Requirements, dated November 25, 2003. This directive provides a modified form for reporting WIA Adult and Dislocated Worker formula funds, 15 Percent funds, 25 Percent Additional Assistance funds, and National Emergency Grant (NEG) grant information that is now required by the Department of Labor (DOL). This directive has been updated to provide guidance on the reporting of training costs attributable to Individual Training Accounts (ITA) and tuition payments. It also identifies the need for subrecipients to break out costs attributable to core self, core registration, intensive, and training services. Line item instructions are provided for the reporting of all cost categories.

Also provided in this directive is a new form developed to report 25 Percent Rapid Response expenditures. Rapid Response expenditures are to be reported separately in either the required or allowable categories. The expenditures for grant codes 540 and 541 may be reported as either allowable, required, or a combination of both. However, grant code 526 expenditures must be reported as allowable activities only. This expenditure form, along with line item instructions, must be used in the completion of expenditure reporting. This directive does not change current participant reporting requirements.

Scope:

This directive applies to Local Workforce Investment Areas (LWIA) and all subgrantees in receipt of WIA grant funds. The LWIAs and subgrantees are required to comply with federal and State expenditure reporting requirements.

Effective Date:

This directive is effective upon date of issue.

REFERENCES:

- Office of Management and Budget (OMB) Circular A-21: Cost Principles for Educational Institutions

- OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments

- OMB Circular A-122: Cost Principles for Non-Profit Organizations

- Title 29 Code of Federal Regulations (CFR) Part 95: Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

- Title 29 CFR Part 97: Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government

- Title 20 CFR Parts 652 et al, 663.410, 663.805, 663.815, 664.320, 665.300, 665.310 and 665.320

- Department of Labor Training and Employment Guidance Letter (TEGL) 7-99, Care and Customer Satisfaction Performance Measures for the Workforce Investment System dated March 3, 2000.

STATE-IMPOSED REQUIREMENTS:

This directive contains some State-imposed requirements. These requirements are indicated in **_bold, italic_** type.

FILING INSTRUCTIONS:

This directive supersedes WIA Directive WIAD03-8, dated November 25, 2003, Draft Directive WIADD-83 issued for comment on October 12, 2004, and finalizes Draft Directive WIADD-89, issued for comment on January 19, 2005. Retain this directive until further notice.

BACKGROUND:

The State is required by federal regulations to submit accurate financial reports to the DOL on a quarterly basis. As such, the State is issuing this directive to provide essential information along with the appropriate financial reporting forms. These new forms provide for reporting of cash and accrued expenditures along with other standard information. Submittal dates for quarterly reports are identified in the "Quarterly Reporting Requirements" section of this directive. Submittal dates for monthly reports are identified in the "Monthly Reporting Requirements" section of this directive.

POLICY AND PROCEDURES:

Definition of Terms:

Accrual Basis of Accounting—The accounting basis wherein revenues and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. If the subgrantee records are not normally kept on the accrual basis of accounting, then the subgrantee must develop accrual information through analysis of documentation on hand.

Accrued Expenditures—The charges incurred and recorded, but not yet paid for, during a report period requiring the provision of funds by the grantee or subgrantee for (1) goods and other tangible property received, (2) services performed by employees,

contractors, subgrantees, subcontractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

Cash Expenditures—An actual disbursement of funds for goods and services that have been received. Cash expenditures do <u>not</u> necessarily equal the amount of cash drawn.

CFDA Number—The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). CFDA number 17.258 is used for Adult programs, number 17.259 is used for Youth programs and number 17.260 is used for Dislocated Worker (including Rapid Response) programs. The clientele being served will determine which CFDA number to use when funded from the Governor's Discretionary Account (15 percent). For example: Adult clientele use 17.258, Youth clientele use 17.259 and Dislocated Worker clientele use 17.260. If serving a combination of clientele with 15 Percent funds then revert to using 17.260.

Customized Training—This training, as defined in WIA Section 101, is designed to meet the special requirements of an employer (including a group of employers); is conducted with a commitment by the employer to employ an individual on successful completion of the training; and for which the employer pays for not less than 50 percent of the cost of the training.

Grant Code—The three-digit code that identifies a particular allocation. The Workforce Investment Division (WID) accounts for each allocation by grant code. Therefore, several grant codes could exist within a subgrant.

Individual Training Account (ITA)—As described in Title 20 CFR 663.410, an ITA is an account established on behalf of a participant. The ITA allows an adult or dislocated worker to purchase training services from eligible providers. An ITA is considered to be an obligation at the point the participant actually enrolls in the training program. The obligation must be accrued/expensed as the training takes place and reported on the "training payments" line on Attachment 1. Prior to enrolling in the training program, the ITA is not considered an obligation or expenditure. Contracts for services may be used instead of ITAs for on-the-job training or customized training (defined in WIA Section 101), when the local board determines there are an insufficient number of eligible providers in the local area to accomplish the purposes of a system of ITAs, or when the local board determines there is a training services program of demonstrated effectiveness offered in the local area to serve special participant populations that face multiple barriers to employment (refer to WIA Section 134(d)(4)(G)(ii)).

Line Item within a Subgrant—This represents the way a LWIA/subgrantee will receive funds allocated from different sources. Each line item is identified by its own three-digit grant code, description and funding amount in the subgrant. This will allow each line item to be tracked separately. Each line item is independent from other funding and can have different operational dates. Therefore, a line item must be closed out once the term has ended even though the funds may not be fully expended. A line item must also be closed out if the funds have been fully expended and the term has not ended.

Needs-Related Payments—As described in Title 20 CFR 663.815, needs-related payments provide financial assistance to participants for the purpose of enabling individuals to participate in training and are one of the other supportive services authorized by WIA (refer to WIA Section 134(e)(3)).

Obligations—An obligation is a formal contractual commitment for the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the current or future reporting period. Cash expenditures are an obligation for a good or service that has been received and paid for within the report period. An accrued expenditure is an obligation for a good or service that has been received within the report period, but has NOT been paid. An unliquidated obligation is a formal contractual commitment for a good or service that has NOT been received and has NOT been paid for within the report period.

Program Income—The income received by the local area or subgrantee directly generated by a grant support activity, or earned only as a result of the grant agreement during the grant period. Program income minus the costs generated from those activities equals net program income. At this time, the net program income method used in accounting for revenue and associated costs must be used in the WIA program. Interest income earned on funds received under WIA is included as program income.

Rapid Response Activities, Allowable—In addition to the required Rapid Response activities, the State or its designee may also provide activities as described in Title 20 CFR 665.320. These activities begin with the notification of a permanent closure, mass layoff, natural disaster, or other disaster resulting in a mass job dislocation.

Rapid Response Activities, Required—These are the activities the State or its designee must provide to eligible dislocated workers to transition to new employment as quickly as possible following a permanent closure, mass layoff, or when a disaster happens.

Stand-in Costs—Stand-in costs are costs for the program paid for with non-federal costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace and they must not cause a violation of the administrative or other cost limitations. These costs must be included in the appropriate expenditure reports if they will be used at a later time. Refer to Title 20 CFR 667.300(c)(2).

Supportive Services—These are services, provided directly or through cash assistance that enable an individual to participate in the WIA program. Supportive services may only be provided to individuals who are participating in core, intensive or training services and unable to obtain supportive services through other programs providing such services. Supportive services may only be provided when they are necessary to enable individuals to participate in Title I activities. Supportive service costs must be reported in the cost category where the expense was incurred. For example: supportive services given during the core registration phase will be reported on Section V Line 2 "Core Reg Services" of Attachment 1.

Training Services—Training services must be reported on Attachment 1 in one of the two categories as shown below:

> *Training Payments/Tuition*—This category represents the price paid for tuition or instruction. These payments of funds are for participants to attend LWIA approved classroom instruction or other training opportunities. Training payments include the use of ITAs for eligible training provider list approved programs. Training payments can also include payments for contracted services for customized training and on-the-job training.

Other Training Services—Any training services not identified as a training payment. Examples are in-house staff providing training (where a certificate is not issued), training materials, and supportive services that enable a participant to attend training.

Unliquidated Obligations—Unliquidated obligations are the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded.

Voucher—A voucher is a document that is exchangeable for training services.

WIA Summary of Expenditures Report—A state-designed report that provides data elements for LWIA/subgrantees to submit expenditures and other reportable items on an accrual basis.

QUARTERLY REPORTING REQUIREMENTS:

All WIA grant recipients are required to report expenditures on an accrual basis and must submit quarterly expenditure reports. This is a federal requirement.

Subrecipients are required to report expenditure amounts identified for lines 1, 2, 3, 4A, 4B and 5 of Section V "Cumulative Expenditures (Program)." This breakout is required for all WIA funding, including incentive funds, except for projects funded for Rapid Response (grant codes 540, 541 and 526). Projects funded with Special Grant funding (i.e. SSN Navigator, Work Incentive Grants and any other Special Grants) should also report expenditures on lines 1, 2, 3, 4A, 4B and 5.

Projects funded with National Emergency Grant (NEG) funds must also report expenditures for core self services, core registration services, intensive services, and training services. Beginning with the December 31, 2004, reporting period, subrecipients with NEG funds must also complete Section VII. The submission of information provided in Section VII is a new requirement of the DOL. If no financial activity has occurred for any of these lines, a zero value still has to be entered and the <u>total</u> of Section VII must match the <u>total</u> reported for Section V.

Grant recipients are responsible for ensuring all reports required by the State are submitted on time and the data reported is complete. The time limit for the expenditure of these funds is specified in each officially signed subgrant agreement, including subgrant award modifications.

When filing quarterly financial reports LWIAs/subgrantees may find any one of the following situations has occurred during a reporting cycle. Quarterly reports must be filed as follows:

1. If funds were placed in a subgrant prior to the close of a quarter and no financial activity occurred since the program started then a "zero" report must be filed. A "zero" report means the expenditure report will contain all zeroes. A "zero" report is filed until financial activity occurs. Those entities linked to the Job Training Automation (JTA) system must use the "Enter WIA Summary of Expenditures" (EXPD) selection. Entities not linked to JTA must manually complete the EXPD

form attached to this directive or download a copy from the Employment Development Department (EDD) Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9586 or (916) 654-9657. The mailing address is provided below.

2. If financial activity occurred within the quarter, then a report must be filed reflecting cumulative expenditures (including accruals) from the effective date of the funding through the end of the report quarter. Those entities linked to the JTA system must use the EXPD selection. A copy of this form can be obtained from the EDD Web site. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. The fax number is (916) 654-9586 or (916) 654-9657. The mailing address is provided below.

3. If financial activity occurred in prior quarters but not in the current quarter, a report is still required. This also includes any line items of funding that are fully expended prior to the term end date. Report prior cumulative information (including accruals) when completing the current quarterly expenditure report. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. The fax number is (916) 654-9586 or (916) 654-9657. The mailing address is provided below.

If the completed expenditure report is mailed then use the following address.

>   Employment Development Department
>   Workforce Investment Division
>   Financial Management Unit, MIC 69
>   Attention: Marie Gastelum or Martha Overman
>   P. O. Box 826880
>   Sacramento, CA 94280-0001

Additionally, along with the guidelines listed in numbers 1 through 3 above LWIAs/subgrantees must adhere to the following dates shown in the table below.

(NOTE: When the reporting deadline falls on a weekend or holiday, all reports are due by close of business [COB] on the last working day prior to the reporting deadline. For example, the fourth quarter report for SFY 2002-03, was due July 20, 2003, [Sunday]. Since the 20th fell on a weekend, the report was due no later than July 18, 2003, [Friday].)

Due Dates for Quarterly Reports	
1st Quarter (July-Sept)	October 20
2nd Quarter (Oct-Dec)	January 20
3rd Quarter (Jan-Mar)	April 20
4th Quarter (Apr-June)	July 20
Hard Copies-4th Quarter Only	July 27

File and submit a separate EXPD report for each line item (grant code).

Subgrantees with access to the JTA system must electronically submit quarterly financial reports by the 20th of the month following the end of each report period. Example: Quarterly reports for the quarter ending September 30 are due October 20.

Subgrantees without access to the JTA system must submit hard copies by the 20th of the month following the end of each report period. Example: Quarterly reports for the quarter ending September 30 are due October 20.

When submitting fourth quarter financial data (June 30 report period), the printed report (PXPD selection) will include a signature line when prompted. The signed hard copies of each report (by grant code) must be submitted by July 27. The fourth quarter reports may be submitted by fax or mail. Revisions to fourth quarter financial data will be accepted after July 20, however, the data will not be included in the official fourth quarter amounts submitted to DOL or incorporated into amounts calculated for the recapture of any formula funds.

NOTE*: Line item and subgrant closeout expenditure reports must have an original signature by the designated signatory authority and will be accepted only by mail.*

MONTHLY REPORTING REQUIREMENTS

To improve the monitoring of WIA expenditure levels, all LWIAs/subgrantees in receipt of WIA 15 Percent Governor's Discretionary, Dislocated Worker 25 Percent Additional Assistance funds, Rapid Response funds, National Emergency Grant (NEG) funds, or Special Grant funds must provide monthly expenditure financial reports.

Monthly financial reports are not required on any of the formula funds (grant codes: 201, 202, 203, 204, 301, 303, 304, 501, 502, 503, and 504).

Monthly expenditures (including accruals) and obligations must be reported on a cumulative basis and a separate expenditure report must be filed for each line item or grant code.

Accruals do not need to be split out for monthly reports as required with the quarterly reports.

Submit expenditure data for all Dislocated Worker, 15 Percent Governor's Discretionary Funds projects, 25 Percent Additional Assistance projects, NEG funds or Special Grant funds using Attachment 1. Submit Rapid Response expenditure data (grant codes 526, 540 and 541) using Attachment 3. Line item instructions specific to the filing of monthly financial data are provided for each attachment. When filing monthly financial data LWIAs/subgrantees may find any one of the following situations has occurred during a reporting cycle. Monthly reports must be filed as follows:

1. If funds were placed in a subgrant prior to the close of a month and no financial activity occurred since the program started then a "zero" report must be filed. A "zero" report means the expenditure report will contain all zeroes. A "zero" report is filed until financial activity occurs. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9586 or (916) 654-9657. The mailing address is provided below.

2. If financial activity occurred within the month then a report must be filed reflecting cumulative expenditures (including accruals) from the effective date of funding through the end of the report month. Those entities linked to the JTA system must use the EXPD selection. A copy of this form can be obtained from the EDD Web site. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. The fax number is (916) 654-9586 or (916) 654-9657. The mailing address is provided below.

3. If financial activity occurred in prior months/quarters but not in the current month, a report is still required. Report prior cumulative information (including accruals) when completing the current monthly expenditure report. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. The fax number is (916) 654-9586 or (916) 654-9657. The mailing address is provided below.

If the completed expenditure report is mailed then use the following address.

> Employment Development Department
> Workforce Investment Division
> Financial Management Unit, MIC 69
> Attention: Marie Gastelum or Martha Overman
> P. O. Box 826880
> Sacramento CA 94280-0001

Monthly financial reports are always due the 20th of the month following the report period. (Note: When the reporting deadline falls on a weekend or holiday, all reports are due by COB the last working day prior to the reporting deadline. For example, when reporting for the month of February 2004, the due date would be March 20. Since March 20 is a Saturday, the monthly report is due March 19. Below is a timeline providing a schedule of when monthly reports must be filed.

Report Month	Report Month to Use in JTA System	Report Due Date
January	1/XX	2/20/XX
February	2/XX	3/20/XX
April	4/XX	5/20/XX
May	5/XX	6/20/XX
July	7/XX	8/20/XX
August	8/XX	9/20/XX
October	10/XX	11/20/XX
November	11/XX	12/20/XX

Monthly reports are not due for the months ending March, June, September, or December since quarterly reports must be filed for these four months.

Subgrantees with access to the JTA system must electronically submit monthly financial reports by the 20th of the month following the end of each report period. Example: A monthly report for the month ending January 31 would be due February 20.

Subgrantees without access to the JTA system must submit hard copies by the 20th of the month following the end of each report period. Example: A monthly report for the month ending January 31 would be due February 20.

ACTION:

Bring this directive to the attention of all staff involved in the expenditure reporting and fiscal accounting process.

INQUIRIES:

If you have questions on the filing of the WIA financial reports, please contact Marie Gastelum at (916) 653-0521 or Martha Overman at (916) 657-2744.

Please direct inquiries about this directive to your Regional Advisor at (916) 653-6347 or Project Manager at (916) 654-7799.

/S/ BOB HERMSMEIER
     Chief
     Workforce Investment Division

Attachments

EXPD WIA SUMMARY OF EXPENDITURES
Page 1 of 2

Subgrantee Code:	Report Type:	
Grant Code:	Title I/Project Name	
Grant Term:	Report Period:	
I. **SUBGRANT INFORMATION**		
1. Year of Appropriation		
2. Report Revision Number		
3. Subgrant/Contract Number		
4. Subgrant Term From:		
To:		
5. Total Allotment		$
6. Closeout Report (N/C)		
II. **TOTAL EXPENDITURES (Admin + Program)**		$
III. **ADMINISTRATIVE EXPENDITURES**		
1. Administrative Cash Expenditures		$
2. Administrative Accrued Expenditures		$
3. TOTAL ADMINISTRATIVE EXPENDITURES		$
IV. OTHER REPORTABLE ITEMS (ADMIN)		
1. Non-Fed Supp (Stand-in)		$
2. Unliquidated Obligations		$
3. Program Income Earned		$
4. Program Income Expended		$

V. **CUMULATIVE EXPENDITURES (PROGRAM)**	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Core Self Services			$
2. Core Reg Services			$
3. Intensive Services			$
4. Training Services			$
A. Training Payments			$
B. Other Training Services			$
5. Other			$
6. TOTAL PROGRAM EXPENDITURES	$	$	$

VI. OTHER REPORTABLE ITEMS (PROGRAM)		
1. Non-Fed Supp (Stand-in)		$
2. Unliquidated Obligations		$
A. Unliquidated Obligations-Core/Intensive Services		$
B. Unliquidated Obligations-Training Services		$
C. Unliquidated Obligations-Other		$
3. Program Income Earned		$
4. Program Income Expended		$

WIA SUMMARY OF EXPENDITURES

VII. TOTAL EXPENDITURES: PROJECT OPERATOR LEVEL		$
1. Participant Wages		$
2. Participant Fringe Benefits		$
3. Core and Intensive Services		$
4. NEG – funded Training		$
5. NEG – funded Supportive Services		$
6. Needs Related Payments (NRP)		$
7. Program Management and Oversight		$
A. Administrative, excl NRP Processing	$	
B. Other	$	
8. Other		$
VIII. COMMENTS		
IX. CERTIFICATION		
1. Name 2. Title 3. Phone Number		
4. Contact Name 5. Contact Title 6. Phone Number 7. Date Submitted		

Form in MS Word

Line Item Instructions

Use the following line item instructions to report expenditure information for WIA formula funding, 15 Percent Statewide Activities, 25 Percent Additional Assistance projects, National Emergency Grants (NEG), and Special Grants. **The second page of this report has been added to capture data specific to the NEG funds based upon DOL reporting requirements** (see Section VII). **Rapid Response funding for grant codes 540, 541 and 526 will be reported on Attachment 3. Youth formula funding will be reported using Attachment 4.**

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "**EXPD"** SCREEN **(ENTER WIA SUMMARY OF EXPENDITURES).** ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default," do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE-ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

*ON THE **EXPD** SCREEN ENTER THE FOLLOWING*:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx, and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to "N" for No. If you have previously entered a "C" and are changing back to an "N," the previous entry will become a "Z." If you need to revise a line item that the "C" was previously entered on, you must select the "C" again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I.	SUBGRANT INFORMATION
1. Year of Appropriation 2. Rev. No. 3. Subgrant / Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does

	not have access to JTA, entries must be manually entered on the form.
SECTION II.	TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.

SECTION III.	ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn.
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	When filing a quarterly report, this line auto-fills based on the entries to lines 1 and 2. **When filing a monthly report, an entry is only required on this line.**

SECTION IV.	OTHER REPORTABLE ITEMS (ADMIN)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section.
2. Unliquidated Obligations	Enter the amount of all obligations committed to, but not yet received. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section. **When filing a monthly report, an entry is only required on this line.**
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION V.	CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code. Lines 1; 2, 3, and 4 must be filled in for any grant code.
1. Core Self Services	Enter the total amount of core self services expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core self services taken from TEGL 7-99, dated March 3, 2000. These are examples and not all-inclusive.
2. Core Registration Services	Enter the total amount of core registration expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core registration services taken from TEGL 7-99, dated March 3, 2000. These are examples and are not all-inclusive.

3. Intensive Services	Enter the total amount of intensive service expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of intensive services taken from TEGL 7-99, dated March 3, 2000. These are examples and are not all-inclusive.
4. Training Services	This line will auto-fill based upon the information provided in Lines 4A and 4B. Attachment 2 provides examples of training services taken from TEGL 7-99, dated March 3, 2000. These are examples and are not all-inclusive.
4A. Training Payments	Enter the total amount of Training Payments from the beginning of the subgrant term through the end of the report period. For the definition of "Training Payments" refer to "Definition of Terms" section.
4B. Other Training Services	Enter the total amount of Other Training Services from the beginning of the subgrant term through the end of the report period. For the definition of "Other Training Services" refer to "Definition of Terms" section.
5. Other	Enter the total amount of program expenditures that are not included in lines 1, 2, 3, 4A or 4B from the beginning of the subgrant term through the end of the report period. Examples are: employer services and other miscellaneous services.
6. Total Program Expenditures	Enter the total cash expenditures in the block provided. Enter the total accrued expenditures in the block provided. These totals must agree with the total expenditures entered for lines, 1, 2, 3, 4, and 5 to continue. **When filing a monthly report, an entry is only required on this line.**

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section.
2. Unliquidated Obligations	This line will auto-fill based on the entries made to lines 2A, 2B, and 2C. **When filing a monthly report, an entry is only required on this line.**
2A. Unliquidated Obligations- Core/ Intensive Services	Enter the total amount of unliquidated obligations for Core Self Services, Core Registration Services, and Intensive Services from the beginning of the subgrant term through the end of the report period. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section.
2B. Unliquidated Obligations- Training Services	Enter the total amount of unliquidated obligations for Training Payments (Line 4A) and Other Training Services (Line 4B) from the beginning of the subgrant term through the end of the report period.
2C. Unliquidated Obligations- Other	Enter the total amount of unliquidated obligations for Other expenditures from the beginning of the subgrant term through the end of the report period.
3. Program Income Earned	Enter the amount of program income earned.

4.	Program Income Expended	Enter the amount of program income expended.

SECTION VII.		TOTAL EXPENDITURES: PROJECT OPERATOR Enter the amount of project operator expenditures for the selected grant code. Lines 1, 2, 3, 4, 5, 6, 7A, 7B, and 8 must be filled for any NEG grant code. **These expenditures must equal the total expenditures in Section II.**
1.	Participant Wages	Enter the total amount of expenditures for participant wages from the beginning of the subgrant term through the end of the report period.
2.	Participant FBs	Enter the total amount of expenditures for participant fringe benefits from the beginning of the subgrant term through the end of the report period.
3.	Core and Intensive Services	Enter the combined total amount of core and intensive service expenditures from the beginning of the subgrant term through the end of the report period.

Examples of Core and Intensive Services are listed in Attachment 2. |
| 4. | NEG – funded Training | Enter the total amount of training expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period.

Examples of Training Services are listed in Attachment 2. |
| 5. | NEG – funded Supportive Services | Enter the total amount of supportive service expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period.

For the definition of "Supportive Services" refer to "Definition of Terms" section. |
| 6. | NRPs | Enter the total amount of needs-related payment expenditures from the beginning of the subgrant term through the end of the report period.

For the definition of "Needs-Related Payments" refer to "Definition of Terms" section. |
7.	Program Management and Oversight	This line will auto-fill based on the entries in Line 7A and 7B.
7A.	Administrative, excl NRP Processing	Enter the amount of administrative expenditures, excluding any processing costs expended for any needs-related payments, funded from the beginning of the subgrant term through the end of the report period.
7B.	Other	Enter the amount of expenditures for any non-administrative costs related to the management and oversight of the program funded from the beginning of the subgrant term through the end of the report period.
8.	Other	Enter the amount of expenditures for any program costs, not related to participant wages, participant fringe benefits, core and intensive services, training, supportive services, or needs-related payments, incurred from the beginning of the subgrant term through the end of the report period.

SECTION VIII.	COMMENTS
Enter any comments in this section.	

SECTION IX.	CERTIFICATION
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on fourth quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

NOTE:

When a subrecipient with NEG expenditures prints a hard copy of the expenditure report from the PXPD screen, the section numbers on the PXPD will not correspond to the section numbers displayed on the EXPD screen. The printed hard copy of the PXPD report is now two pages with Section I being repeated on each page. Signature blocks will appear on both pages when the signature block is requested. Both copies will need to be signed when hard copies of the reports are required or submitted.

REGISTRATION FOR WIA SERVICES

(THESE ARE EXAMPLES ONLY AND NOT AN ALL INCLUSIVE LIST)

Core Self Services (no registration required)	Core Registration Services (registration required)	Intensive Services (registration required)	Training Services (registration required)
Determination of eligibility to receive assistance	Staff assisted job search and placement assistance including career counseling	Comprehensive and specialized assessment, such as diagnostic testing and interviewing	Occupational skills training
Outreach, intake and orientation	Follow-up services, including counseling regarding the workplace	Full development of individual employment plan	On the job training
Initial assessment of skill levels, aptitudes, abilities and need for supportive services	Staff assisted job referral (such as testing and background checks)	Individual counseling and career planning	Private sector training programs
Performance information on eligible training providers	Staff assisted workshops and job clubs	Case management	Skill upgrading and retraining
Performance information on the local One-Stop delivery system		Short term pre-vocational services	Entrepreneurial training
Information on supportive services and referral to supportive services		Follow-up services, including counseling for registrants (those previously receiving intensive/training services) after entering employment	Job readiness training
Information regarding filing for unemployment compensation			Adult education and literacy activities in combination with training
Assistance in establishing eligibility for training and education programs			Customized training
Resource room usage			
Internet browsing (job, information and training searches)			
Internet accounts			
Initial development of employment plan			
Talent referrals (informational, e. g., talent scouts, labor exchange referrals of resumes without further screening)			
Workshops and job clubs			

WIA SUMMARY OF EXPENDITURES

Subgrantee Code:	Report Type:
Grant Code:	Title I/Project Name
Grant Term:	Report Period:

I. SUBGRANT INFORMATION

1. Year of Appropriation	
2. Report Revision Number	
3. Subgrant/Contract Number	
4. Subgrant Term From:	
To:	
5. Total Allotment	$
6. Closeout Report (N/C)	

II. TOTAL EXPENDITURES (Admin + Program) — $

III. ADMINISTRATIVE EXPENDITURES

1. Administrative Cash Expenditures	$
2. Administrative Accrued Expenditures	$
3. TOTAL ADMINISTRATIVE EXPENDITURES	$

IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-in)	$
2. Unliquidated Obligations	$
3. Program Income Earned	$
4. Program Income Expended	$

V. CUMULATIVE EXPENDITURES (PROGRAM)

	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. 25% Rapid Response Required Activities	$	$	$
2. 25% Rapid Response Allowable Activities	$	$	$
3. TOTAL PROGRAM EXPENDITURES	$	$	$

VI. OTHER REPORTABLE ITEMS (PROGRAM)

1. Non-Fed Supp (Stand-in)	$
2. Unliquidated Obligations	$
a. Unliquidated Obligations for 25% RR Required Activities	$
b. Unliquidated Obligations for 25% RR Allowable Activities	$
3. Program Income Earned	$
4. Program Income Expended	$

VII. COMMENTS

VIII. CERTIFICATION

1. Name	2. Title	3. Phone Number

4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

Form in MS Word

Line Item Instructions

Use the following line item instructions to report expenditure information for WIA funding for 25 Percent Rapid Response activities (Grant Codes 540, 541, and 526).

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "**EXPD**" SCREEN **(ENTER WIA SUMMARY OF EXPENDITURES).** ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default," do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

*ON THE **EXPD** SCREEN ENTER THE FOLLOWING*:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to "N" for No. If you have previously entered a "C" and are changing back to an "N," the previous entry will become a "Z." If you need to revise a line item that the "C" was previously entered on, you must select the "C" again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I.	SUBGRANT INFORMATION
1. Year of Appropriation 2. Rev. No. 3. Subgrant/ Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II.	TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.

SECTION III.	ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn.
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	This line auto-fills based on the entries to the based on the entries to lines 1 and 2. **When filing a monthly report, an entry is only required on this line.**

SECTION IV.	OTHER REPORTABLE ITEMS (ADMIN)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section.
2. Unliquidated Obligations	Enter the amount of all obligations committed to, but not yet received. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section. **When filing a monthly report, an entry is only required on this line.**
3 Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION V.	CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.
1. 25% Rapid Response Required Activities	**FOR QUARTERLY ENTRIES:** Enter the total cumulative cash expenditures in the block provided. Enter the total cumulative accrued expenditures in the block provided. The totals entered in these two blocks will auto-fill to the total expenditures block. **FOR MONTHLY ENTRIES:** Enter the total expenditures in the total expenditures block only. Report Grant Code 540 and 541 expenditures here.
2. 25% Rapid Response Allowable Activities	**FOR QUARTERLY ENTRIES:** Enter the total cumulative cash expenditures in the block provided. Enter the total cumulative accrued expenditures in the block provided. The totals entered in these two blocks will auto-fill to the total expenditures block. **FOR MONTHLY ENTRIES:** Enter the total expenditures in the total expenditures block only. Report Grant Code 540, 541 and 526 expenditures here.

3. Total Program Expenditures	The cumulative required and allowable cash expenditures will auto-fill to line 3. The cumulative required and allowable accrued expenditures will auto-fill to line 3. These totals must agree with the total program expenditures that auto-fill in lines 1 and 2 to continue.

SECTION VI.	OTHER REPORTABLE ITEMS (PROGRAM)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section.
2. Unliquidated Obligations	This line will auto-fill based upon the information provided in lines 2a and 2b. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section. **When filing a monthly report, an entry is only required on this line.**
2a. Unliquidated Obligations for 25% RR Required Activities	Enter the total amount of unliquidated obligations for Rapid Response (RR) Required Activities from the beginning of the subgrant term through the end of the report period.
2b. Unliquidated Obligations for 25% RR Allowable Activities	Enter the total amount of unliquidated obligations for RR Allowable Activities from the beginning of the subgrant term through the end of the report period.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION VII.	COMMENTS
Enter any comments in this section.	

SECTION VIII.	CERTIFICATION
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on Fourth Quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

WIA SUMMARY OF EXPENDITURES

Subgrantee Code:	Report Type:	
Grant Code:	Title I/Project Name	
Grant Term:	Report Period:	

I. SUBGRANT INFORMATION
1. Year of Appropriation
2. Report Revision Number
3. Subgrant/Contract Number
4. Subgrant Term   From:
                   To:
5. Total Allotment .... $
6. Closeout Report (Y/N)

II. TOTAL EXPENDITURES (Admin + Program) .... $

III. ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures .... $
2. Administrative Accrued Expenditures .... $
3. TOTAL ADMINISTRATIVE EXPENDITURES .... $

IV. OTHER REPORTABLE ITEMS (ADMIN)
1. Non-Fed Supp (Stand-in) .... $
2. Unliquidated Obligations .... $
3. Program Income Earned .... $
4. Program Income Expended .... $

V. CUMULATIVE EXPENDITURES (PROGRAM)

	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Youth In School			$
2. Youth Out of School			$
3. TOTAL PROGRAM EXPENDITURES	$	$	$
3a. Youth Summer Employment Opportunities			$

VI. OTHER REPORTABLE ITEMS (PROGRAM)
1. Non-Fed Supp (Stand-in) .... $
2. Unliquidated Obligations .... $
3. Program Income Earned .... $
4. Program Income Expended .... $

VII. COMMENTS

VIII. CERTIFICATION

1. Name	2. Title	3. Phone Number
4. Contact Name	5. Contact title	6. Phone Number 7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report expenditure information for Youth formula funds only (Grant Codes 301, 303, and 304)

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "**EXPD"** SCREEN **(ENTER WIA SUMMARY OF EXPENDITURES).** ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. THE FORM IS TO BE COMPLETED BASED UPON THE FOLLOWING LINE ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

*ON THE **EXPD** SCREEN ENTER THE FOLLOWING*:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to "N" for No. If you have previously entered a "C" and are changing back to an "N," the previous entry will then become a "Z." If you need to revise a line item that the "C" was previously entered on, you must again select the "C" for the same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I.	SUBGRANT INFORMATION
1. Year of Appropriation 2. Rev. No. 3 Subgrant/ Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has JTA access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, JTA system will default to an "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II.	TOTAL EXPENDITURES (Administrative and Program) this section auto-fills based on the entries to Section III and V.

SECTION III.	ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. (For definition of cash expenditures, refer to the "Definition of Terms" section of this directive).
2. Administrative Accrued Expenditures	Since a closeout is being filed the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, Lines 1 and 2.

SECTION IV.	OTHER REPORTABLE ITEMS (ADMIN)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). (For definition of stand-in costs, refer to the "Definition of Terms" section of this directive). Refer to Title 20 CFR 667.300 (c) (2)
2. Unliquidated Obligations	Since a closeout is being filed the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION V.	CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.
1. Youth In School	Enter the total expenditure amount that was provided for in school youth activities.
2. Youth Out of School	Enter the total expenditure amount that was provided for out of school youth activities. **Note:** At least 30 percent of youth formula funding must be spent on out of school activities. The JTA system contains a "soft edit" on this percentage alerting users to the 30% requirement. Refer to Title 20 CFR 664.320
3. Total Program Expenditures	Enter the total expenditures in the block provided. This amount must agree with the total expenditures entered in lines 1 and 2 in order to continue. (For definition of cash expenditures, refer to the "Definition of Terms" section of this directive).
3.a Youth Summer Employment Opportunities	Enter the total amount of expenditures for Summer Employment Opportunities contained within the In School and Out of School total expenditures reported in Line 3.

SECTION VI.	OTHER REPORTABLE ITEMS (PROGRAM)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). (For definition of stand-in costs, refer to the "Definition of Terms" section of this directive). Refer to Title 20 CFR 627.480(f).
2. Unliquidated Obligations	Since a closeout is being filed the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION VII.	COMMENTS
Enter any comments in this section.	

SECTION VIII.	CERTIFICATION
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required only on fourth quarter and closeout reports.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.